



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: CHETEK MUNICIPAL WATER UTILITY

Principal Office: 220 STOUT STREET  
P.O. BOX 194  
CHETEK, WI 54728-0194

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I K. R. HOFSTEDE of  
(Person responsible for accounts)

\_\_\_\_\_, CHETEK MUNICIPAL WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/16/2000  
(Date)

CITY CLERK-TREASURER \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CHETEK MUNICIPAL WATER UTILITY**Utility Address:** 220 STOUT STREET

P.O. BOX 194

CHETEK, WI 54728-0194

**When was utility organized?** 1/1/1904**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** K. R. HOFSTEDE**Title:** CLERK-TREASURER**Office Address:** S

220 STOUT STREET

P.O. BOX 194

CHETEK, WI 54728-0194

**Telephone:** (715) 924 - 4838**Fax Number:** (715) 924 - 2855**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR STEPHEN C. OTTO CPA**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S

502 SECOND STREET

HUDSON, WI 54016

**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MRS SHIRLEY WEBB**Title:** MAYOR**Office Address:**

220 STOUT STREET

P.O. BOX 194

CHETEK, WI 54728-0194

**Telephone:** (715) 924 - 4838**Fax Number:** (715) 924 - 2855**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR STEPHEN C. OTTO CPA**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S  
502 SECOND STREET  
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 3/10/1999**Period covered by most recent audit:** 1/1/98-12/31/98

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR MERLYN FOLZ**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**220 STOUT STREET  
P.O. BOX 194  
CHETEK, WI 54728-0194**Telephone:** (715) 924 - 4838**Fax Number:** (715) 924 - 2855**E-mail Address:**

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**Name of utility commission/committee:** CHETEK CITY COUNCIL

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**Names of members of utility commission/committee:**CLIFFORD BRONSTAD, COUNCIL MEMBER  
DONALD JANOTA, COUNCIL MEMBER  
DEBORAH KUTRIEB, COUNCIL MEMBER  
SHIRLEY WEBB, MAYOR  
DAVID ZIARNIK, COUNCIL MEMBER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** NOT APPLICABLE-NO CONTRACTED SERVICES FOR OPERATIONS

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	210,913	190,093	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	88,518	92,705	<b>2</b>
Depreciation Expense (403)	29,558	28,095	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	29,738	26,381	<b>5</b>
<b>Total Operating Expenses</b>	<b>147,814</b>	<b>147,181</b>	
<b>Net Operating Income</b>	<b>63,099</b>	<b>42,912</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>63,099</b>	<b>42,912</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	3,300	500	<b>8</b>
Interest and Dividend Income (419)	46,866	34,832	<b>9</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>10</b>
<b>Total Other Income</b>	<b>50,166</b>	<b>35,332</b>	
<b>Total Income</b>	<b>113,265</b>	<b>78,244</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>113,265</b>	<b>78,244</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	39,104	26,125	<b>13</b>
Amortization of Debt Discount and Expense (428)	1,158	773	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>18</b>
<b>Total Interest Charges</b>	<b>40,262</b>	<b>26,898</b>	
<b>Net Income</b>	<b>73,003</b>	<b>51,346</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	507,482	456,136	<b>19</b>
Balance Transferred from Income (433)	73,003	51,346	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>580,485</b>	<b>507,482</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
WATER TANK PROPERTY RENTED FOR COMMUNICATIONS	3,300	3
<b>Total (Acct. 418):</b>	<b>3,300</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON SPECIAL FUND INVESTMENTS	16,832	4
INTEREST ON OPERATING CASH AND INVESTMENTS	10,224	5
INTEREST ON SPECIAL ASSESSMENTS	5,133	6
INTEREST ON ADVANCE TO TAX INCREMENTAL DISTRICT	14,677	7
<b>Total (Acct. 419):</b>	<b>46,866</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		8
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		9
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		10
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		11
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		12
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		13
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		14
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0				0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE	0				0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	210,913	0	0	0	<b>210,913</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0				<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0				<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>210,913</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>210,913</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,788,736	1,726,808	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	291,881	257,955	<b>2</b>
<b>Net Utility Plant</b>	<b>1,496,855</b>	<b>1,468,853</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	325,747	356,689	<b>6</b>
Special Funds (125)	413,219	409,551	<b>7</b>
<b>Total Other Property and Investments</b>	<b>738,966</b>	<b>766,240</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	274,579	185,824	<b>8</b>
Temporary Cash Investments (132)	0	0	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	17,406	30,645	<b>11</b>
Other Accounts Receivable (143)	0	350	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	12,758	12,269	<b>14</b>
Materials and Supplies (150)	12,233	11,570	<b>15</b>
Prepayments (165)	198	611	<b>16</b>
Other Current and Accrued Assets (170)	2,596	6,071	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>319,770</b>	<b>247,340</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	13,330	14,488	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	11,071	22,142	<b>20</b>
<b>Total Deferred Debits</b>	<b>24,401</b>	<b>36,630</b>	
<b>Total Assets and Other Debits</b>	<b>2,579,992</b>	<b>2,519,063</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	835,293	835,293	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	580,485	507,482	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,415,778</b>	<b>1,342,775</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	775,000	800,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>775,000</b>	<b>800,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	1,542	6,781	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	3,182	3,266	<b>32</b>
Other Current and Accrued Liabilities (238)	0	0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>4,724</b>	<b>10,047</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0	0	<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	384,490	366,241	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>2,579,992</b>	<b>2,519,063</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,776,650	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)	0				<b>2</b>
Utility Plant in Process of Reclassification (392)	0				<b>3</b>
Utility Plant Leased to Others (393)	0				<b>4</b>
Property Held for Future Use (394)	1,837				<b>5</b>
Construction Work in Progress (395)	10,249				<b>6</b>
Utility Plant Acquisition Adjustments (396)	0				<b>7</b>
Other Utility Plant Adjustments (397)	0				<b>8</b>
<b>Total Utility Plant</b>	<b>1,788,736</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	291,881	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>291,881</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,496,855</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	257,955				<b>257,955</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	29,558				<b>29,558</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	5,369				<b>5,369</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
None	0				<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
None	0				<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>34,927</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,927</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,001				<b>1,001</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
None	0				<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>1,001</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,001</b>	<b>19</b>
<b>Balance End of Year</b>	<b>291,881</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>291,881</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.00%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	12,233	11,570	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
<b>Total Materials and Supplies</b>	<b>12,233</b>	<b>11,570</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
WATER SYSTEM REVENUE BONDS SERIES 1998B	1,158	#428	13,330	1
<b>Total</b>			<b>13,330</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	N/A	0	2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	835,293	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b>835,293</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
WATER SYSTEM REVENUE BONDS	05/01/1998	12/01/2018	5.06%	775,000	1
<b>Total Bonds (Account 221):</b>				<b>775,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	29,738	2
Charged electric department expense	0	3
Charged sewer department expense	1,800	4
<b>Other (explain):</b>		
Social Security Charged to Plant Accounts	49	5
<b>Total Accruals and other credits</b>	<b>31,587</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	29,820	6
Social Security taxes	1,413	7
PSC Remainder Assessment	354	8
<b>Other (explain):</b>		
None	0	9
<b>Total payments and other debits</b>	<b>31,587</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
WATER SYSTEM REVENUE BONDS SERIES 1998B	3,266	39,104	39,188	3,182	1
<b>Subtotal</b>	<b>3,266</b>	<b>39,104</b>	<b>39,188</b>	<b>3,182</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>3,266</b>	<b>39,104</b>	<b>39,188</b>	<b>3,182</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	366,241	0	0	0	0	<b>366,241</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	4,250					<b>4,250</b>	<b>2</b>
For Mains	13,999					<b>13,999</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>384,490</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>384,490</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					<b>0</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
ADVANCE TO CITY'S TAX INCREMENTAL DISTRICT	273,615	2
SPECIAL ASSESSMENTS RECEIVABLE	52,132	3
<b>Total (Acct. 124):</b>	<b>325,747</b>	
<b>Special Funds (125):</b>		
DEPRECIATION RESERVE FUND	62,884	4
CONSTRUCTION FUND	283,335	5
DEBT RESERVE FUND	67,000	6
<b>Total (Acct. 125):</b>	<b>413,219</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	17,406	8
Electric	0	9
Sewer (Regulated)	0	10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>17,406</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
SPECIAL ASSESSMENTS PLACED ON THE 1999 TAX ROLL	11,471	15
DELINQUENT BILLINGS PLACED ON THE 1999 TAX ROLL	1,287	16
<b>Total (Acct. 145):</b>	<b>12,758</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	198	17
<b>Total (Acct. 165):</b>	<b>198</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Extraordinary Property Losses (182):</b>	
NONE	18
<b>Total (Acct. 182):</b>	<b>0</b>
<b>Other Deferred Debits (183):</b>	
DEFERRED TOWER PAINTING COSTS (PSC APPROVED 1/30/95)	11,071    19
<b>Total (Acct. 183):</b>	<b>11,071</b>
<b>Payables to Municipality (233):</b>	
NONE	20
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	21
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,746,975	0	0	0	<b>1,746,975</b>	<b>1</b>
Materials and Supplies	11,901	0	0	0	<b>11,901</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0				<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	274,918	0	0	0	<b>274,918</b>	<b>4</b>
Customer Advances for Construction	0				<b>0</b>	<b>5</b>
Contributions in Aid of Construction	375,365	0	0	0	<b>375,365</b>	<b>6</b>
<b>Other (specify):</b>						
NONE	0				<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,108,593</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,108,593</b>	
Net Operating Income	63,099	0	0	0	<b>63,099</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.69%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.69%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	835,293	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	543,983	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>1,379,276</b>	
<b>Net Income</b>		
Net Income	73,003	5
<b>Percent Return on Proprietary Capital</b>	<b>5.29%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

There was an extension of 605' of 6" main on Banks Street which added one hydrant and 8 1" services.

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**4. Estimated changes in revenues due to rate changes.**

A rate increase was approved and went into effect on April 1, 1998. The year 1999 is the first full year that the new rates have been in effect. Revenues were up approximately 11% as a result of the increase.

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**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

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**6. Formal proceedings with the Public Service Commission.**

Effective January 1, 1999, the utility amended Schedule F-1 for Public Fire-Protection Service. The charge to the City of Chetek has changed to \$22,624 and direct billing was being made to the customers using Schedule Fd-1.

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**7. Any additional matters.**

The utility began billing its customers on a monthly basis in January of 1999 which is reflective of the year-end decrease in customer accounts receivable.

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### ACCOUNTANT'S COMPILATION REPORT

To The City Council  
City of Chetek  
Chetek, Wisconsin

We have compiled the Municipal Utility Annual Report of the City of Chetek for the year ended December 31, 1999 in accordance with standards established by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Wisconsin Public Service Commission information that is the representation of management. We have not audited or reviewed the Municipal Utility Annual Report and, accordingly, do not express an opinion or any other form of assurance on this report. Nonfinancial statistical information was prepared by management.

The aforementioned report was compiled in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

TRACEY AND THOLE, S.C.  
Certified Public Accountants

March 16, 2000

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

September 13 2000

Ms. K. R. Hofstede, Clerk Treasurer  
Chetek Municipal Water Utility  
220 Stout Street  
P.O. Box 194  
Chetek, WI 54728-0194

1999 Analytical Review DWCCA-1080-ELE

Dear Ms. Hofstede:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:tlmw:\compl\Analytical Reviews\1999 analytical review letters\no prob  
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cc: Mayor Shirley Webb

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	203,679	1
<b>Total Sales of Water</b>	<b>203,679</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	873	2
Other Water Revenues (474)	6,361	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>7,234</b>	
<b>Total Operating Revenues</b>	<b>210,913</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	66,544	5
General Operating Expenses (680-690)	21,974	6
<b>Total Operation and Maintenance Expenses</b>	<b>88,518</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	29,558	7
Amortization Expense (404)	0	8
Taxes (408)	29,738	9
<b>Total Other Operating Expenses</b>	<b>59,296</b>	
<b>Total Operating Expenses</b>	<b>147,814</b>	
<b>NET OPERATING INCOME</b>	<b>63,099</b>	



**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	737	29,193	80,886	4
Commercial	137	17,091	35,508	5
Industrial	3	597	2,644	6
<b>Total Metered Sales to General Customers (461)</b>	<b>877</b>	<b>46,881</b>	<b>119,038</b>	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		71,381	8
Other Sales to Public Authorities (464)	25	8,529	13,260	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>903</b>	<b>55,410</b>	<b>203,679</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	22,624	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
INCLUDED IN CUSTOMER BILLINGS PER RATE SCHEDULE FD-1	48,757	4
<b>Total Public Fire Protection Service (463)</b>	<b>71,381</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	873	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>873</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	5,396	7
<b>Other (specify):</b>		
MISCELLANEOUS	965	8
<b>Total Other Water Revenues (474)</b>	<b>6,361</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	10,985	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	7,190	3
Chemicals (630)	17,007	4
Supplies and Expenses (640)	6,096	5
Repairs of Water Plant (650)	25,266	6
Transportation Expenses (660)	0	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>66,544</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	6,857	8
Office Supplies and Expenses (681)	3,260	9
Outside Services Employed (682)	3,790	10
Insurance Expense (684)	2,472	11
Employees Pensions and Benefits (686)	4,631	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	964	14
Uncollectible Accounts (690)	0	15
<b>Total General Operating Expenses</b>	<b>21,974</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>88,518</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent	N/A	29,820	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PSC RECOMMENDED CALCULATION	1,800	<b>2</b>
<b>Net property tax equivalent</b>		<b>28,020</b>	
Social Security	DIRECT BASED ON PAYROLL	1,364	<b>3</b>
PSC Remainder Assessment	N/A	354	<b>4</b>
Other (specify): NONE	NONE	0	<b>5</b>
<b>Total tax expense</b>		<b>29,738</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.279454				3
County tax rate	mills		7.264183				4
Local tax rate	mills		11.482985				5
School tax rate	mills		11.664206				6
Voc. school tax rate	mills		2.014572				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>32.705400</b>				10
Less: state credit	mills		1.550757				11
<b>Net tax rate</b>	mills		<b>31.154643</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>11.482985</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.678778</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>25.161763</b>				17
<b>Total Tax Rate</b>	mills		<b>32.705400</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.769346</b>				19
<b>Total tax net of state credit</b>	mills		<b>31.154643</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>23.968695</b>				21
Utility Plant, Jan. 1	\$	<b>1,726,808</b>	1,726,808				22
Materials & Supplies	\$	<b>11,570</b>	11,570				23
<b>Subtotal</b>	\$	<b>1,738,378</b>	<b>1,738,378</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,738,378</b>	<b>1,738,378</b>				26
Assessment Ratio	dec.		0.715682				27
<b>Assessed Value</b>	\$	<b>1,244,126</b>	<b>1,244,126</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>23.968695</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>29,820</b>	<b>29,820</b>				30
Tax Equivalent per 1994 PSC Report	\$	24,646					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>29,820</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	50		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	7,096		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>7,146</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	600		12
Structures and Improvements (321)	6,066		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	32,423		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>39,089</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	29,359		22
Water Treatment Equipment (332)	3,818		23
<b>Total Water Treatment Plant</b>	<b>33,177</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			50	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			7,096	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>7,146</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			600	12
Structures and Improvements (321)			6,066	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			32,423	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>39,089</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			29,359	22
Water Treatment Equipment (332)			3,818	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>33,177</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	217,424		26
Transmission and Distribution Mains (343)	950,601	21,512	27
Fire Mains (344)	0		28
Services (345)	136,209	23,342	29
Meters (346)	209,861	7,817	30
Hydrants (348)	107,380	2,410	31
Other Transmission and Distribution Plant (349)	1,499		32
<b>Total Transmission and Distribution Plant</b>	<b>1,622,974</b>	<b>55,081</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	997		35
Computer Equipment (372.1)	5,500	1,150	36
Transportation Equipment (373)	0		37
Other General Equipment (379)	8,418	4,119	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>14,915</b>	<b>5,269</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,717,301</b>	<b>60,350</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,717,301</b>	<b>60,350</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			217,424 26
Transmission and Distribution Mains (343)			972,113 27
Fire Mains (344)			0 28
Services (345)	370		159,181 29
Meters (346)	631		217,047 30
Hydrants (348)			109,790 31
Other Transmission and Distribution Plant (349)			1,499 32
<b>Total Transmission and Distribution Plant</b>	<b>1,001</b>	<b>0</b>	<b>1,677,054</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			997 35
Computer Equipment (372.1)			6,650 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			12,537 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>20,184</b>
<b>Total utility plant in service directly assignable</b>	<b>1,001</b>	<b>0</b>	<b>1,776,650</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>1,001</b>	<b>0</b>	<b>1,776,650</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			9,440	9,440	1
February			8,523	8,523	2
March			11,156	11,156	3
April			11,169	11,169	4
May			11,647	11,647	5
June			11,754	11,754	6
July			11,647	11,647	7
August			10,894	10,894	8
September			9,487	9,487	9
October			9,630	9,630	10
November			8,680	8,680	11
December			8,746	8,746	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>122,773</b>	<b>122,773</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				8,900	13
Less: Other utility use				11,500	14
Other utility use explanation: Estimated known leaks.					15
Water pumped into distribution system				102,373	16
Less: Water sold				55,410	17
Losses and unaccounted for				46,963	18
Percent unaccounted for to the nearest whole percent (%)				46%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: The utility continues to search for leaks by hiring leak detection contractor and repairing leaks when located.					20
Maximum gallons pumped by all methods in any one day during reporting year				511	21
Date of maximum: 5/30/1999					22
Cause of maximum: Watermain leak					23
Minimum gallons pumped by all methods in any one day during reporting year				168	24
Date of minimum: 10/20/1999					25
Total KWH used for pumping for the year				103,985	26
If water is purchased: Vendor Name: N/A					27
Point of Delivery: N/A					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
202 4TH ST. (DRILLED 9/25/35)	#1	260	12	106,607	Yes	<b>1</b>
702 KLEVE ST. (DRILLED 1960)	#2	266	10	229,757	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1	#2		<b>1</b>
Location	202 4TH STREET	702 KLEVE STREET		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	R	R		<b>4</b>
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST		<b>5</b>
Year Installed	1980	1984		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	500	500		<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR		<b>9</b>
Year Installed	1945	1984		<b>10</b>
Type	ELECTRIC	ELECTRIC		<b>11</b>
Horsepower	30	30		<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	#1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1982		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	77		10
			11
Total capacity in gallons	500,000		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7128		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	N		24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	940	0	0	0	940	1
A	D	6.000	26,939	605	0	0	27,544	2
M	D	6.000	20,640	0	0	0	20,640	3
A	D	8.000	755	0	0	0	755	4
M	D	8.000	21,127	0	0	0	21,127	5
M	D	12.000	11,027	0	0	0	11,027	6
<b>Total Within Municipality</b>			<b>81,428</b>	<b>605</b>	<b>0</b>	<b>0</b>	<b>82,033</b>	
<b>Total Utility</b>			<b>81,428</b>	<b>605</b>	<b>0</b>	<b>0</b>	<b>82,033</b>	



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	866	0	0	0	866	91	1
M	1.000	89	10	2	0	97	12	2
M	1.250	5	0	0	0	5		3
M	1.500	7	2	0	0	9		4
M	2.000	8	0	0	0	8	1	5
M	3.000	2	0	0	0	2		6
M	4.000	2	0	0	0	2		7
M	6.000	3	0	0	0	3		8
<b>Total Utility</b>		<b>982</b>	<b>12</b>	<b>2</b>	<b>0</b>	<b>992</b>	<b>104</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	838	35	6	0	867	0	1
1.000	8	0	0	0	8	0	2
1.250	7	1	1	0	7	0	3
1.500	7	0	0	0	7	0	4
2.000	9	0	0	0	9	3	5
3.000	4	0	0	0	4	3	6
4.000	2	0	0	0	2	0	7
<b>Total:</b>	<b>875</b>	<b>36</b>	<b>7</b>	<b>0</b>	<b>904</b>	<b>6</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	726	108	1	17	0	15	867	1
1.000	0	5	0	3	0	0	8	2
1.250	0	7	0	0	0	0	7	3
1.500	0	5	0	2	0	0	7	4
2.000	0	9	0	0	0	0	9	5
3.000	0	1	1	2	0	0	4	6
4.000	0	0	1	1	0	0	2	7
<b>Total:</b>	<b>726</b>	<b>135</b>	<b>3</b>	<b>25</b>	<b>0</b>	<b>15</b>	<b>904</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	119	1			120	2
<b>Total Fire Hydrants</b>	<b>119</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>120</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	25
Number of distribution system valves end of year:	203
Number of distribution valves operated during year:	25

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

A/C #600 Salaries and Wages:    Decrease of \$6,854 in wages was attributable to the following:

1.    New auto read meter reading system resulted in a 49 hour reduction in meter reading labor;
2.    Second year of treating water with caustic soda resulted in increased efficiencies and a 153 hour reduction in labor; and
3.    Lateral and main repair hours decreased by 81 hours in 1999.

A/C #650 Repairs of Water Plant:    Increase of \$7,918 is the result of well pump and right angle gear drive repairs in the amount of \$8,966.

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### Water Mains (Page W-15)

Water mains added in 1999 were financed by a combination of utility construction funds and assessments to property owners. The basis of assessments to property owners was frontage footage. Property owners had the option of paying in full by December 31, 1999 to avoid interest or by paying in 10 installments with interest at 9.5%.

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### Water Services (Page W-16)

New services added during the year were financed by application of Cz-1. 8 services at \$350 and 2 1-1/2" services at actual cost.

Replacement services added during the year were financed with utility construction funds.

Note related to the cost of new services added:

The two replacement services added during the year were very costly due to the fact that they were bored under a street and required additional traffic control costs and excavation costs.

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### Hydrants and Distribution System Valves (Page W-18)

The utility was not able to comply with the minimum hydrant and valve operating requirements. For the year 2000, the utility will adopt a schedule to comply with the administrative code.

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